



Sun Microsystems (Switzerland), Inc.
Javastrasse 2 / Hegnau
CH-8604 Volketswil
Telephone +41 44 908 00 00
Telefax +41 44 908 99 05
Internet <http://www.sun.ch>

Human Resources

To whom it may concern

Intermediate work certificate for Marcel Ruf

This is to confirm that Mr. Marcel Ruf - born May 19th, 1962, citizen of Buch am Irchel/Niederhasli ZH, has been employed as Country Manager Finance & Administration in our Finance department at the Hegnau branch since November 1, 2005.

As Country Manager F&A, Mr. Ruf lead the Finance Organization of the Swiss group company where he is a member of the Country Management Team. In this role, he has full financial reporting responsibility for the entity's balance sheet and P&L under both U.S. GAAP and local GAAP. The group company is a mid sized Sun entity with an annual turnover > 200M\$.

In this function, he was entrusted with the following tasks:

- Lead Country SMI Finance Team and provide people leadership to all employees: recruit, select and attract further development in alignment with individual employees career planning and expectation
- Business Partner (BP) to Country Manager and Team: Consult BP on deal/bid pricing, costing and structuring of complex, non standard and multiple element deals to enable revenue maximization and recognition
- Provide day to day execution of Field Finance Activities: Includes but not limited to, drive annual budget process in respect of the financial targets; drive multiple quarterly bookings, revenue and margin forecasts and report financial management P&L performance, comment financial results and propose corrective actions; ensure revenue and cost is accurately, timely and correctly recognized according to U.S. GAAP principles and company's financial policies; own and drive annual sales goaling process in cooperation with business functions
- Fiduciary responsibility for entire legal entity: ensure financial accounting and reporting is accurate and in line with U.S. GAAP, local statutory and tax reporting requirements; ensure that an internal control system is set up and compliance controls are effective and comply with the company's policies and external standards such as Sarbanes Oxley (SOX) and Internal Control System (IKS); manage cash conversion cycle; manage SLA's with centralized F&A functions

In addition to performing the role in a very satisfactory manner, Marcel also achieved significant success in the following areas:

- Successful Swiss legal, financial and business integration following the acquisitions of StorageTEK and SeeBeyond. Switzerland was the first major EMEA country to integrate without blue print which was established by the Swiss Finance team under Marcel's leadership, while going forward was used as blue print for the other EMEA countries which were to follow.
- Successful SOX certification in FY06 for Sun Switzerland achieved in an environment of permanent over utilized Finance staff due to integration activities, adaptation of new business model and increased business volume, all on top of daily business.
- Successful execution of Sun's Hubbing Concept (margin analysis, commissions and accounting hub)/standardization and transfer of activities within defined scope and timeframe.

Intermediate work certificate Marcel Ruf

- By end of February 2007 the Swiss Finance Organization workforce was reduce in number by more than 60% without losing key Field Finance staff during a period of more than 8 months of uncertainties, negative working environment, achieved in an economical environment of lowest unemployment rate and record open jobs. Marcel successfully managed to retain and commit key Finance staff without financial measures which is the result of his management style, skills and social competency.
- Outstanding management excellence scores which were within the scores of the best managers within Sun World Wide.

Mr. Ruf is a very reliable, trustworthy and very dedicated employee who earned through his results highest respect not only from his Finance Director but also from business management, staff and peers within the local and international Sun organization. Besides, he is exceptionally gifted with excellent analytical and leadership skills, has an ability to learn fast and is very business minded.

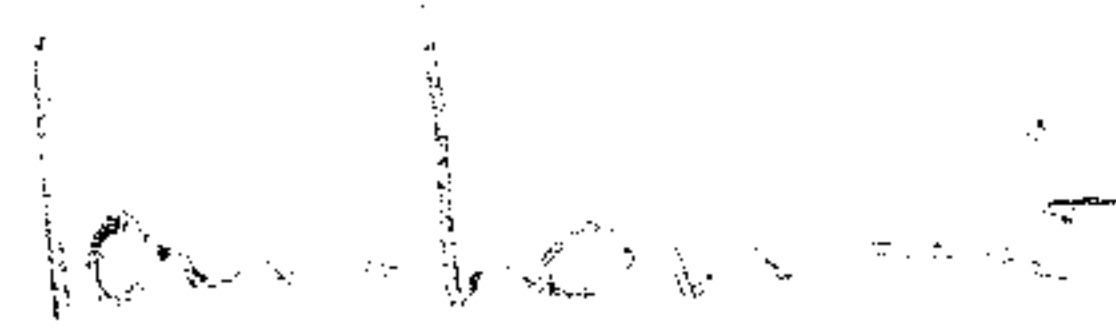
It is worth pointing out that Mr. Ruf is able to delegate tasks in an exemplary fashion and able to give precise and understandable instructions. In this way, the results for the department as a whole were exceptionally high.

He has great skill in being able to lead and motivate his staff, an ability which leads to a very productive working atmosphere so that that he is able to implement tasks so entrusted to him with great success.

This interim reference is being issued at the request of Mr. Ruf on account of his transfer to another unit as of June 1, 2008. He has a tenured contract with us.

We are pleased to be able to number Mr. Ruf as one of our colleagues and would like to take this opportunity of thanking him for his valuable contribution. We wish him all the best for his future career and hope that we can rely on his highly esteemed work for a long time to come.

Sun Microsystems (Switzerland), Inc.

A handwritten signature in black ink, appearing to read "Iain Lourie".

Iain Lourie
Finance Director
Central & Northern Europe

A handwritten signature in black ink, appearing to read "Mara Hochstrasser".

Mara Hochstrasser
Country Manager
Human Resources

Volketswil, May 31, 2008 / ilo